G. R. S. IX-5]

Previous references.

Ch 80-17 (5, 6, 7, 8, 9 & 10) 1918. (Ch)

Later references.

Ch 158-18 (5-13)

Reserve.

File No. 158-18

Serial Nos. 1-4.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—4

Part B for April 19

SUBJECT.

Audit of the accounts of the estate of the Minor Son of the late Rao Bahadur Gubbi Thotadappa

---

4) To Dte Dy Comm Bangalore
Re Comptroller
Proc 21893-4/20.3.19.
Records the above audit note

W D 1250—GPB—30,000-28-1-7

26/4

G.R.S. 11] 1918.

GENERAL AND REVENUE SECRETARIAT.

(Courts)

NOTES.

File No. 158-18

FILE HEADING.

Audit of the accounts of the estate of the minor son of the late Rao Bahadur Subbi Bhotadapapa.

From

The Comptroller to Govt.

No. L. A. D 213 Dated 30-12-1918 Received 4-1-1919.

Diary No. 9.87(7)	Enclos.	Spare Copies	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards the note on the audit of the accounts of the estate of the minor son of the late Rao Bahadur Subbi Bhotadapapa for the half year ending 30-6-1918 drawn up by auditor Mr. T. Ramjunda Sastry.

NOTES AND ORDERS.

Submd. with a draft to the D. C. Bangalore calling for his remarks on the note.

9/1/19

V) Issue
SMM
10.1.19

NOTES—First sheet

GPB—30,000—3-4-07.

G. R. S. III-2]

General and Revenue Secretariat. | cls File No. 8707/1343 158 of 1918.

Serial No.

2 To The D. M. Bangalore
G 14488 of 16-1-19
Requests to furnish his remarks on the audit of account of the estate of late G Thodadappa
3) Subs with a draft Endorsing for approval or other orders

Qus 4

14 JAN 1919
From the D. M. Bangalore
Misc 5763 17-18 D 6-3-1919

Forwards copy of letter sent from the manager of the estate with his opinions thereon
780
14.3.19

Sec 16/3 Asst 19/3

4) Subs for appb
Dy. 14-3

First Member)

5 Draft herein
Subs to the D Comptroller
Education above
15/3/19

7 Draft suitably this decision
& explain Dy 17/3

4 Do
The D. C. Blore
a Comptroller
Records the audit of the accounts of the estate of the minor son of the late G Thodadappa
Subs (Refer para 8 supra) The omission has been supplied. It was due to an oversight. It is very much regretted
Sec 21/4

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

12393 (3)

G. R. S. III-2]

General and Revenue Secretariat. | cS File No. 158 of 1918.

Serial No.

Omissions occurring will be avoided in future. If approved, the papers will be filed.

AAL 2/4

Dy. Secy

TARIFF III/44

III PROTECTION BRANCH. 14 APR 1919

NOTE—Conts. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

(4)

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. LAD 213 Ge/1

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 30th December 1918.

19270

FROM

T. Satyaraj Chetty Esq., B.A.,
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

C. S. Balasundaram Iyer, Esq., B.A.,
Chief *Secretary to the Government of Mysore,*
Bangalore

SIR,

I have the honor to forward herewith the note on the audit of the accounts of the estate of the Minor son of the late Rao Bahadur Gubbi Thotadappa for the half year ending 30th June 1918, drawn by Auditor Mr. T. Nanjunda Sastri.

2. A copy of the audit note has been forwarded to the Deputy Commissioner of Bangalore District.

I have the honor to be,

Sir,

Your most obedient servant,

T. Satyaraj Chetty
Offg. Comptroller.

CV/30-12

WD.0922—GPB—3,000—11-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No.....

Subject matter.

Note on the audit of the accounts of the Estate of the Minor son of the late Rao Bahadur Gubbi Thotadappa for the half year ending 30th June 18.

=======

Name of Auditor Mr. T. Nanjunda Sastri.

Date of Commencement of audit -

30th September 1918.

Date of Completion of audit -

5th October 1918.

The last audit ended ~~for~~ on the 8th April 1918 and was for the half year ending 31st December 1917. The present audit is for the half year ending 30th June 1918.

....

P A R T - I.

Action taken on the previous audit notes.

2. Orders of Government have been passed in their No.G.11610-11-Cts 80-17-10 dated the 16th December 1918 on the audit of the accounts of the Estate forthe period ending 31st December 1917.

3. The action taken in regard to the matters dealt with in the last audit note is noted below:-

(1) The vessels given by Gouramma have been valued, but not the furniture in use. The valuation list has been prepared in a manner that does not clearly admit of identification of the vessels shown therein with those as given in the original list. The manager has been asked to have a fresh valuation made of the vessels, furniture etc., in the order

of enumeration as in the original list and to add to the list purchases made since the management of the estate was taken up by the Deputy Commissioner.

(2) Exécution proceedings have been taken for the recovery of arrears rent due on house No.25 in Mamulpet. As regards the recovery of the arrears of rent due on the shop in the old Kasayi Road, the amount decreed against him has been ordered to be written off in the Government Order referred to above.

(3) House No.39 of Manulpet is stated to have been handed over to the Education Department by the Municipality in accordance with the testator's wishes. It is a matter for orders whether the rent realised on the house by the Municipality till it was handed over to the Education Department has to be realised by the estate.

(4) A scale for the present requirments of the ward amounting to Rs.670-10-0 per annum has been sanctioned in the Government Order cited above.

(5) The advance of Rs.100/- referred to in para 4(d) of the last audit note was adjusted in July 1918.

(6) The arrears of rent due on the house and land at Manchenahally for 1916-17 and 1917-18 was realised and credited to the Estate in July 1918.

(7) A dividend of Rs150/- for the year

on the shares in the Mysore Tannery was realised and credited to the Estate on the 22nd October 1918.

(8) The defect pointed out in para 4(a) viz., obtaining from Gouramma only one receipt for the disbursement of the monthly allowance of Rs.10/- due to her and of the pay of the cook at Rs.6/- per mensem, instead of obtaining one separate receipt for the payment made to reach of them continued during the period covered by the current audit also, and it is said that separate vouchers are being now obtained from the parties.

(9) The other defect noticed in para 4 as also that noticed in para 4(c) in certain vouchers are said to be not now remediable.

(10) The result of the last examination of the jewels lodged in the Treasury for safe custody which was made over two years ago has not yet been communicated to the Manager by the Deputy Commissioner and there has been no fresh inspection of the jewels as suggested in para 7 of the last audit noted.

(11) The action, if any, to be taken by the Manager, in regard to the debts that have become time-barred and the other losses to the estate such as, forfeiture of Rs.40/- paid on account of share subscriptions to the Bangalore-Chickballapur Light Railway

Company, excess payments to the Chatram, etc, has to be decided.

(12) The properties belonging to the estate have not yet been valued by the panchayetdars.

PART II

Result of the current audit.

Examination of Cash ~~Balance~~ Balance.

4. The cash on hand was examined on the 2nd October 1918 and consisted of Rs.54-3-11 which agreed with the book balance

Receipts and Expenditure

5. The following statement shows the receipts and expenditure during the period under audit:-

Receipts.	Rs	a.	p.	Expenditure	Rs	a,	p.
Cash on hand on 1-1-18	65	6	8	Establishment charges	642	0	0
Rents ...	562	1	7	Ward's maintenance Charges ...	~~988~~ 238	2	7
Loans recovered	2076	5	0	Payments to Gouramma	60	0	0
Current Deposits withdrawn ...	201	9	0	Current Deposits in the Bank of Mysore	1662	1	0
Interest on loans	98	11	0	Law charges	86	8	0
Interest on Current deposits	12	1	0	Municipal ~~Charges~~ taxes	26	1	2
Miscellaneous	22	8	0	House repairs	2	8	0
	3038	10	3	Advance for house repairs ...	50	0	0
				Miscellaneous including audit fee and Ry fare	49	8	6
				Cash on hand on 30-6-18	221	13	0
					3038	10	3

Examination of vouchers.

6. The following defects were ~~examined~~ found in course of the examination of vouchers.

(a) Only one voucher was obtained from Gouramma for the payment of Rs.10/- per month due to her and Rs.6/- per month due to the cook. No separate acknowledgment

for the payment of the salary of the cook, was obtained.

(b) Quantities of articles purchased have not been noted on some of the bills.

(c) The receipt for the payment of ---- Rs.26-1-2 on account of Municipal taxes to the shanbogue in June 1918 have not been stamped in accordance with the note to Rule 327 of the Municipal Account Manual.

Current Deposit Account.

7. A sum of Rs.200 was withdrwan on the 20th April 1918 from the Bank of Mysore for meeting the Law Charges in the suit filed against Patnam Alwar Chetty in the District Judge's Court at Chittoor but it was subsequently found that the amount was not immediately required for expenditure. The amount was kept with the Manager without any immediate prospect of its being required for expenditure for over two months, instead of being remitted to the Bank of Mysore for being withdrawn when required again. The necessity of limiting the cash on hand only to the extent of the normal requirements as a rule was pointed out to the Manager.

8. Assets and Liabilities.

The following is a statement of Assets and Liabilities of the Estate as on the 30th June 1918:-

Liabilities		Assets.	
1. Senigara Nanjappa's claim	116 10 0	1. Immoveable properties.	24,500 0 0
2. Advance received from house tenants	141- 0 0	2. Investments:-	
3. Balance due to the minor	79,248-13- 2	a.Bangalore-Chickballapur Light Railway 40/-	2,540 0 0
		b.Mysore Tannery 2500/	
		3. Deposits:-	
		a.Mysore Govt S. Bank 385-3-4	
		b.Current Deposit in the Bank of Mysore 1651-10-1	10,315-6-5
		C.Fixed deposits in the Bank of Mysore 8278-9-0	
		4. Personal debts	35,954 ~~25,954~~-11-9
		5. Value of jewels kept in the Treasury	5,771-8- 0
		6. Iron safe, wooden box & tin box.	53-0-0
		7.Vessels etc., in use (not valued)	
		8.Advances paid for house repairs	150-0-0
		9.Cash on hand on 30-6-18	221-13-0
Total ...	79,506-7-2	Total ...	79,506- 7-2

9. It will be seen that the net value of the estate due to the Minor deceased during the half year by Rs.79,673-3-10 (the value as on 31-12-17) minus ----- Rs.79,248-13-2 (the value as on 30-6-18) or Rs.424-6-8. The value of vessels as recently estimated viz., Rs.192-0-0 has not been added to the assets, for the reasons specified in para 3(1) supra.

10. Property Register. This register is not fully written up and the entries

relating to the transactions under loans under the heads pertaining to the current half year and up to the close of the half year have not been correctly entered. This register has to be completely written up and the errors that have crept therein rectified.

11. Recoveries of loans.

A statement showing the recoveries of loans during the half year under audit is appended to the report.

Benjamin da Costa
Auditor. 30 12 1918

CV/30-12

11

relating to the transactions under loans under the heads pertaining to the current half year and up to the close of the half year have not been correctly entered. This register has to be completely written up and the errors that have crept therein rectified.

11. Recoveries of loans.

A statement showing the recoveries of loans during the half year under audit is appended to the report.

I Benjamin da Sabloin
Auditor. 30 12 1918

CV/30-12

Statement showing the recoveries of loans due to the estate of the minor son of the late Rao Bahadur Gubbi Thotadappa during the half year ending 30th June 1918

No.	Name of debtor	Amount of loan due on 31.12.1917	Principal recovered during the half year ending 30.6.1918	Interest recovered during the half year ending 30.6.18	Amount of loan outstanding on 30.6.18	Remarks
1	Sydenji Saheb of Channapatna	3'000 - -	500 - -	- - -	2500 - -	
2	Vedanta Iyengar and Krishnaiyengar	176 5 -	176 5 -	23 11 -	- - -	Interest and Court Costs not fully recovered.
3	Kengeri Appayyanna	122 8 -	- - -	- - -	122 8 -	Recovered on 4-7-1918
4	Bhojappa, Silk-dealer	- - -	- - -	- - -	- - -	Rs 100 on account of interest realised on 15-8-1918.
5	Patnam Alwar Chetty	14,000 - -	- - -	- - -	14,000 - -	Preliminary decree obtained for Rs 29885-15-5 on 30-9-1918.
6	Gubbi Hosallappa	782 3 -	- - -	- - -	782 3 -	Execution
7	Lenigara Ranjappa	354 5 -	- - -	- - -	354 5 -	Pending in Court
8	A. Meridin Saheb & Company	1500 - -	1000 - -	75 - -	500 - -	
9	Mysore H.G. Lingayya	112 14 -	- - -	- - -	112 14 -	Rs 118-7-5 recovered on 2-9-18
10	Tiptur Boriah Sab	500 - -	- - -	- - -	500 - -	Amount irrecoverable
11	Mestri Maraiya	500 - -	- - -	- - -	500 - -	Execution proceedings taken
12	Tiptur Junjiah	3000 - -	- - -	- - -	3000 - -	Trial decree passed in November 1918
13	*Pate Revanna	10500 - -	- - -	- - -	10500 - -	Pending in Court
14	Varavani Gowrayya	100 - -	- - -	- - -	100 - -	Preliminary decree since obtained for Rs 169-12

15	Nandisappa and Papamma	590	-	-	-	-	-	-	-	-	590	-	-	Execution proceedings taken
16	Chinnaraja Sabi	1000	-	-	400	-	-	-	-	-	600	-	-	
17	Gubbi Rudrappa	6	9	9	-	-	-	-	-	-	6	9	9	
18	Patre Virappa	77	1	6	-	-	-	-	-	-	77	1	6	
19	Weaver Sankanna	20	10	-	-	-	-	-	-	-	20	10	-	Claims which have become
20	Walajapet Venkatasami Chetty	1337	12	-	-	-	-	-	-	-	1337	12	-	timebarred
21	Mestri Maramma	35	-	-	-	-	-	-	-	-	35	-	-	
22	Mutkur Rudrappa.	200	-	-	-	-	-	-	-	-	200	-	-	
23	Mr K.P. Puttanna Chetty	5	-	-	-	-	-	-	-	-	5	-	-	
24	Mysore Hg. Lingamma	10	12	6	-	-	-	-	-	-	10	12	6	
25	Varavani Siddappa	100	-	-	-	-	-	-	-	-	100	-	-	
	Total	38031	-	9	2076	5	-	98	11	-	35954	11	9	

30.12.18

27

1 wh

13

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT,
( )
, *the* 191

Date of issue..... 16-9-

Signed by.....

Section ek
File No. 158-18
Serial No. 2

No. 9464/8

To

The Deputy Commissioner
Bangalore D.

Sir,

I am directed to request you to be so good as to furnish Govt. with your remarks, if any, on the audit note of the accounts of the estate of the minor son of the late Rao Bahadur Gubbi Thotadappa, for the half year ending 30-6-1918, a copy of which note is

over.

13/1

14

understood to have been
sent to you by the Comptroller
I have etc.
[illegible]
for chief Secy.

9/1/19.

List of enclosure

Copied by

Examined by

WD 86—GPB—60,000—15-11 16

15

Office of the Deputy Commissioner
Bangalore District

Misc 5163/17-2nd Conf.

Dated, Bangalore 5th March 1919.

1239

From.

S. Narayanarao, Esquire,
Assistant Commissioner in Charge
Bangalore District

To.

C 158-18-3

C. S. Balasundaram Iyer, Esquire B.A.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

Sir,

With reference to your letter No. G 14488/C.B.158-18-2 dated 16-1-19 Calling for my remarks on the audit note of the accounts of the estate of the minor Son of the late Rao Bahadur Gubbi Thotadappa, I have the honor to enclose a copy of the letter, dated 10-2-19, received from the manager, in answer to the Several objections pointed out, in the audit notes, for the half-year ending 30th June 1918, and to State That, as pointed out by the Manager, in his letter, the loans were barred ones before the estate was entrusted to the Deputy Commissioner for administration and as Such, the present administration is not responsible.

(2) With reference to the date when the minor will attain his majority, the manager States That it is not possible to fix the exact date from the available information.

I have the honor to be,

Sir,

Your most obedient Servant

S. Narayana Rao

Assistant Commissioner
in charge Deputy Commissioner
Bangalore District

Letter No. nil dated, Bangalore 10-2-1919 from C. Krishna Murti, Esquire, Advocate and Manager, to the Deputy Commissioner, Bangalore District, Bangalore.

Re. Minor Gubbi Rudrappa's Estate.

In reply to your office memo Mis. 25-25 of 18-19, dated the 17th February 1919, I have the honor to State that the defects pointed out by the Auditor in para (3) (1) and 12 of the part one are duly rectified by me, and the directions in paras 6 (a) (b) (c) and 7 are noted for future guidance.

(2) As regards loans, items 23 and 24 in Para II, I beg to state that those loans were barred ones before the estate itself was entrusted to the Deputy Commissioner, for administation on behalf of the minor. The present administration is not responsible for them. I cannot say as to how the Executors of the will of the late Mr. Shotadappa dealt with those debts, when they were administering the estate before the Deputy Commissioner was put in charge of it.

(3) The Audit fee of Rs. 25/- is paid to the Auditor and his receipt there for is placed amongest my records.

(4) With reference to para 3 of the Comptroller's letter enquiring as to when the minor will attain his majority, I regret, I cannot difinetely state, it with the materials available to me. I made enquiries of the parties who would be in a position to give me some help in the matter. I asked the natural father of the boy as to the date of the birth of the boy. He told me that it was some day in the month of "ಫೆಬ್ರವರಿ" in other words he meant to say that he would be completing his 18th year.

60087

191

From

The Deputy Commissioner
Bangalore District

To

The Chief Secretary to the
Government of Mysore
Bangalore.

Dated

Despatched 6.3.19. C.B.

Received

General No. Misc 5163/17-18
No.

Enclosure No. One.

Subject as per

Re Senior Gubbi Rudrappa's Estate, states that the loans were barred ones before the estate was entrusted to Deputy Commr. and as such the present administration is not responsible.

17.

year about "ಪ್ರಭವ" of the ensuing Hindu year. The adoptive mother of the boy Viz., Gowramma (who died only 8 days ago) also told me that it was so.

The will of the late Mr Shotadappa, makes a reference to the age of the boy in a vague way Viz., "ನಮ್ಮ ಯಜಮಾನರಿಗೆ ಸುಮಾರು ೨೦ ವರ್ಷ ವಯಸ್ಸಾಗಿರುತ್ತೆ" The will is dated the 21st February 1910. I consulted Yejamaan Basappa Chetty one of the Executors of the will. He told that the age mentioned in the will was not exact, it was only approximate. No horoscope or any other written record of the birth of the boy is available to me though I asked for one from the father of the boy. Under these circumstances I regret to say that I cannot exactly state when the boy will complete his 18th year, in other words attain his Statutory age of majority. I think it is safe to take it that he will be doing so not before the end of the June 1919

The memo with the enclosures are returned.

"Copy"

for [illegible]
Bangalore

K.V.S.

18/3

18

G.R.S. VI-71]

SUBJECT Audit of the accounts of the late Rao Bahadur Gubbi Dhote-Dasappa's estate for the half-year ending 30th June 1918.

Diary No. of letter replied to.....

Section 45

File No. 158-18

Serial No. 4

General and Revenue Secretariat

(.)

Proceedings of the Government of His Highness the Maharaja of Mysore.

, *the* 191 .

Date of issue 20/3/19

Signed by M. V. M.

Read.—

Letter L.A.D 213 of 30-12-1918 from the Comptroller to Govt. forwarding the note on the audit of the accounts of the estate of the minor son of the late Rao Bahadur Gubbi Dhotendrajappa for the half-year ending 30th June 1918, drawn up by Auditor Sri. T. Ranjunda Sastri, Comptroller's Office.

Order Thereon:—No.

May this be

i Printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette Kannada part?

Encl (2)

21/3

P.T.O.

19

2. Correspondence ending with letter No. 3056 5763/17-18 dt 6-3-1919 from the Dy Commr Bangalore Dt. forwarding the copy of the letter received from the Manager of the estate in answer to the objections pointed out in the auditor's Note, and stating that with his opinions thereon.

Order No. 1/21893-F dt 15-3-19

Recorded.

List of enclosures.

P.W. 14/3

Chief Secy to Govt.

20

The Dy Commr Bangalore Dt

" Comptroller to Govt.

AM 20/3

Copied by

Examined by